

Given the I.R.S. did not follow their own required procedures and offered the Petitioners no Due Process of Law, the Petitioners filed an application for Withdrawal of Notice off Tax Lien in United States Tax Court on January 4th, 2017 – See Exhibit “B”.

Upon review, Judge L. Paige Marvel agreed with the Petitioners and issued an Order of Dismissal for Lack of Jurisdiction on March 23rd, 2018. The wording on this Dismissal could surely be interpreted to be an attempt by the Judge and the Court to confuse and deceive (which is illegal) the Petitioners into thinking they lost, when in fact they won. It appears to be an attempt to twist the Lack of Jurisdiction to the Petitioner when in fact it is the Internal Revenue Service who lacked the Jurisdiction to take the action they took. The Court, the Judge, and the Commissioner all agreed that the I.R.S. had no Jurisdiction to record a Notice of Lien in King County Washington against by property. As stated in the Dismissal: “Upon due consideration, it is ORDERED that respondent’s (that would be the Commissioner of the I.R.S.) Motion To Dismiss for Lack of Jurisdiction is granted and this case is dismissed for lack of jurisdiction”. See Exhibit “C”

Upon further investigation it has been discovered the I.R.S. Created a Substitute for Return [SFR]. See Exhibit “D”

The IRS is quick to cite 26 CFR 1.6020(b) as their authority to create a Substitute for Return [SFR] for a Form 1040.

In 26 CFR 1.6020(b), there is no reference in this implementing regulation granting anyone in the IRS to create a Form 1040 SFR either according to Michael L. White, Federal Attorney, Office of the Federal Register.

In Michael L. White’s legal opinion letter, dated May 16, 1994 to another American National, he stipulated:

“Our records indicate that the Internal Revenue Service has not incorporated by reference in the Federal Register a requirement to make an income tax return. “ [Emphasis added]

Without implementing regulation authority promulgated in 26 CFR Part 1 and then published in the Federal Register granting the IRS the power to create a SFR for a Form 1040, the IRS has a real problem. There can be no doubt that those within the IRS who created the SFR against me have engaged in a fraudulent act under Color of Office and Color of Law.

Furthermore, if one carefully reads the Internal Revenue Manual section at 5.1.11.6.8 (03-01-2007) IRC 6020(b) Authority, you can easily see that there are numerous forms they are permitted to create a SFR for but noticeable by its absence are any direct references to the Form 1040. As you well know, a fraud imposes no duty and imposes no obligation. When the IRS states a statute as their authority and even references it within their own IRM, one would expect to see the Authority listed for the creation of a Substitute for Return for a FORM 1040 as that was the tax labeled on the Notice of Deficiency letter to me that we are now addressing. Clearly, the IRS has utilized fraud as a 'legal tool'.

5.1.11.6.8 (03-01-2007) IRC 6020(b) Authority

1. The following returns may be prepared, signed and executed by revenue officers under the authority of IRC 6020(b): A. Form 940, Employer's Annual Federal Unemployment Tax Return;
- B. Form 941, Employer's Quarterly Federal Tax Return;
- C. Form 943, Employer's Annual Tax Return for Agricultural Employees;
- D. Form 944, Employer's Annual Federal Tax Return;
- E. Form 720, Quarterly Federal Excise Tax Return;
- F. Form 2290, Heavy Vehicle Use Tax Return;
- G. Form CT-1, Employer's Annual Railroad Retirement Tax Return;
- H. Form 1065, U.S. Return of Partnership Income.

2. Pursuant to IRM 1.2.44.5, Delegations of Authority, Order Number 182 (rev. 7), dated 5/5/1997, revenue officers GS-09 and above, and Collection Support Function managers GS-09 and above, have the authority to prepare and execute returns under IRC 6020(b).

There is, in fact, no authority stated in the United States Code, the Code of Federal Regulations, the Internal Revenue Manual, in any Delegation Order [i.e. 182], and certainly none published in the Federal Register for anyone within the IRS to specifically create a SFR for a FORM 1040.

Without the lawful authority to create a SFR for a FORM 1040 as specified in the IRS NOD letter there can be no lawful assessment or lawful Notice of Deficiency even against those who are statutory "Taxpayers".

Such fabrication of authority can only be a violation of federal law by those within the IRS creating such fraud under Color of Law and Color of Office. Any way you look at this, the IRS is engaging in fraudulent activities in order to compel sovereign American Nationals like me into associating with it. Evidenced by the NOD letter and Form 4549, various IRS agents fabricated a NOTICE OF DEFICIENCY [NOD].

In summary, the NOD was based only upon a fabricated assessment. The fabricated assessment was based on a fabricated Substitute for Return [SFR] for a Form 1040. Each of these acts are separate offenses of violation of federal statutes by those working within the IRS.

I clearly have not consented to any of the IRS fabrications [i.e., SFR, Assessment, NOD] created by the IRS.

The IRS creating a Substitute for Return [SFR] when there is no lawful authority for SFR creation for a FORM 1040 found at 26 USC §6020(b), 26 CFR §1.6020(b), Internal Revenue Manual [IRM} 5.1.11.6.8 (03-01-2007) & IRM 5.1.11.6.10 (5-27-99), Delegation Order 182 (Rev 3) Authority to Execute Returns (12-14-83) showing the IRM restricts the broad delegation for revenue officers to employment, excise, and partnership tax returns "because of constitutional issues", and documented admission by Jay Hammer, IRS Disclosure Officer, Ogden UT, "Delegation orders which authorize IRS employees to create Substitute for Returns for Form 1040 do not exist" makes any NOTICE OF DEFICIENCY [NOD] unlawful, null and void.

Upon further investigation it has been determined the recording of this Notice of Lien without due process of law and without a Judge's signature is a Counterfeit Security as defined by the Security and Exchange Commission. 18 USC Ch. 25: COUNTERFEITING AND FORGERY

From Title 18—CRIMES AND CRIMINAL PROCEDUREPART I—CRIMES

§513. Securities of the States and private entities

“(a) Whoever makes, utters or possesses a counterfeited security of a State or a political subdivision thereof or of an organization, or whoever makes, utters or possesses a forged security of a State or political subdivision thereof or of an organization, with intent to deceive another person, organization, or government shall be fined under this title ¹ or imprisoned for not more than ten years, or both.

(b) Whoever makes, receives, possesses, sells or otherwise transfers an implement designed for or particularly suited for making a counterfeit or forged security with the intent that it be so used shall be punished by a fine under this title or by imprisonment for not more than ten years, or both.

(c) For purposes of this section—

(1) the term "counterfeited" means a document that purports to be genuine but is not, because it has been falsely made or manufactured in its entirety;

(2) the term "forged" means a document that purports to be genuine but is not because it has been falsely altered, completed, signed, or endorsed, or contains a false addition thereto or insertion therein, or is a combination of parts of two or more genuine documents;

(3) the term "security" means—

(A) a note, stock certificate, treasury stock certificate, bond, treasury bond, debenture, certificate of deposit, interest coupon, bill, check, draft, warrant, debit instrument as defined in section 916(c) ² of the Electronic Fund Transfer Act, money order, traveler's check, letter of credit, warehouse receipt, negotiable bill of lading, evidence of indebtedness, certificate of interest in or participation in any profit-sharing agreement, collateral-trust certificate, pre-reorganization certificate of subscription, transferable share, investment contract, voting trust certificate, or certificate of interest in tangible or intangible property;

(B) an instrument evidencing ownership of goods, wares, or merchandise;

(C) any other written instrument commonly known as a security;

(D) a certificate of interest in, certificate of participation in, certificate for, receipt for, or warrant or option or other right to subscribe to or purchase, any of the foregoing; or

(E) a blank form of any of the foregoing;

(4) the term "organization" means a legal entity, other than a government, established or organized for any purpose, and includes a corporation, company, association, firm, partnership, joint stock company, foundation, institution, society, union, or any other association of persons which operates in or the activities of which affect interstate or foreign commerce; and

(5) the term "State" includes a State of the United States, the District of Columbia, Puerto Rico, Guam, the Virgin Islands, and any other territory or possession of the United States.”

In Summary:

1 - The IRS denied me due process by not following required procedures. 2 - Then after this was pointed out to them with my filing of Form 12277 Application for Withdrawal of Notice off Tax Lien Form 668(Y) in United States Tax Court on February 4th, 2017 (as noted on Exhibit “B”) they [The COMMISSIONER OF INTERNAL REENUE] Agreed with me stating “Upon due consideration, it is ORDERED that respondent’s [Commissioner of the IRS] Motion To Dismiss for Lack of Jurisdiction is granted and this case is dismissed for lack of jurisdiction”. (Exhibit “C”). 3 - Then after losing in court, they created a Substitute for Return (SFR) which in completely illegal, and then used this to Levy [steal] \$13,000.60 from my checking account, another illegal act using a Counterfeit Security that they illegally created.

WOW – This is amazing, every action the IRS has taken has been completely illegal and has been done so hiding behind the Color of Law and Color of Office. They had no right to place a Notice of Tax Lien, they then lost in court this should have been over, but they then created a Substitute for Return and used it to Levy [steal from] my Checking Account. This has created unnecessary hardship and stress on me.

I guess we can see when people at the IRS (Louis Lerner for one recent example) commit illegal acts against citizens and get away with it, that opens up the door for many people at the IRS to feel they are also above the law and can operate any way they want, commit as many illegal acts as they feel that inflict great harm on citizens lives, and then think they can go about their life with no consequences. The illegal actions taken by the Commissioner of Internal Revenue has caused me great harm and loss of jobs and property. Well this is America, and No IRS Employee is above the law (even when they clearly think they are) and I will make that point in a court of law.




GARY W. ALEXANDER
Petitioner

CERTIFICATE OF SERVICE

I hereby certify that on this 18th day of June, 2020 I filed the foregoing complaint with the Court of Federal Claims in Washington, D.S. via First Class Mail.

I further certify that when the case number is received back I will mail a Complete Copy with Case Number to the Commissioner of the IRS using Certified Mail with Return Receipt Requested.

Commissioner of the Internal Revenue Service
1111 Constitution Avenue Room 5226
Washington, DC 20224



Gary Alexander